Public accounting firms as companies engaged in service, the main asset of which is owned by a professional workforce is that Auditor. The level of turnover intention auditor is high on the public accounting firm will have a negative impact for the operational public accounting firm, for that we need the management of resources in both the face of it such attention to the ethical climate in the organization, job satisfaction and organizational commitment to reduce their turnover intentions.

This research is quantitative. The sample used is a public accounting firm in Central Java. the sampling technique used was purposive sampling. The sample in this study were 22 public accounting firm in Central Java. Method of data collection documentation and analysis of data using SmartPLS 3.0 to analyze the factors that influence the auditor turnover intentions

The results showed that the ethical climate does not negatively affect the auditor turnover intentions. ethical climate positive effect on job satisfaction. Job satisfaction has positive influence on organizational commitment. Job satisfaction negatively affect the auditor turnover intentions. Organizational commitment does not negatively affect the desire to move and organizational commitment mediates the effect between job satisfaction on turnover intentions. The independent variables contribute to explain the effect on the dependent variable 35.9%, while the remaining 64.,1 influenced by other variables

Keywords: ethical climate, job satisfaction, organizational commitment, turnover intention

## **ABSTRAKSI**